



3014 (02-09-04)

ANNUAL REPORT

OF

Name: TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 24455 3RD STREET
TREMPEAULEAU, WI 54661

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SCOTT HEINIG of
(Person responsible for accounts)

Trempealeau Municipal Electric and Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	02/08/2003
(Signature of person responsible for accounts)	(Date)

VILLAGE ADMINISTRATOR
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Transmission and Distribution Lines	E-08
Rural Line Customers	E-09
Monthly Peak Demand and Energy Usage	E-10
Electric Energy Account	E-11
Sales of Electricity by Rate Schedule	E-12
Purchased Power Statistics	E-14
Production Statistics Totals	E-15
Production Statistics	E-16
Internal Combustion Generation Plants	E-17
Steam Production Plants	E-17
Hydraulic Generating Plants	E-19
Substation Equipment	E-21
Electric Distribution Meters & Line Transformers	E-22
Street Lighting Equipment	E-23
Electric Operating Section Footnotes	E-24

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: TREMPEALEAU MUNICIPAL ELECTRIC AND WATER UTILITY**Utility Address:** 24455 3RD STREET
TREMPEALEAU, WI 54661**When was utility organized?** 12/31/1915**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SCOTT HEINIG**Title:** VILLAGE ADMINISTRATOR**Office Address:**24455 3RD STREET
TREMPEALEAU, WI 54661**Telephone:** (608) 534 - 6434**Fax Number:** (608) 534 - 6280**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: KRISTI ZARINS, CPA**Title:****Office Address:** VIRCHOW, KRAUSE AND COMPANY
2411 N. HILLCREST PARKWAY SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702**Telephone:** (715) 833 - 1717 EXT 12**Fax Number:** (715) 833 - 7877**E-mail Address:** kzarins@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: KURT WOOD**Title:** PRESIDENT**Office Address:**23914 3RD ST
TREMPEALEAU, WI 54661**Telephone:** (608) 534 - 6434**Fax Number:** (608) 534 - 6280**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE AND COMPANY
2411 N. HILLCREST PARKWAY SUITE 6
P.O. BOX 1148
EAU CLAIRE, WI 54702

Telephone: (715) 833 - 1717 EXT 12**Fax Number:** (715) 833 - 7877**E-mail Address:****Date of most recent audit report:** 1/30/2002**Period covered by most recent audit:** THE YEAR ENDED DECEMBER 31, 2001.

Names and titles of utility management including manager or superintendent:

Name: KIM GANZ**Title:** ELECTRIC SUPERINTENDENT**Office Address:**

24455 3RD STREET
TREMPLEAU, WI 54661

Telephone: (608) 534 - 6434**Fax Number:** (608) 534 - 6280**E-mail Address:**

Name: TODD LAKEY**Title:** WATER SUPERINTENDENT**Office Address:**

24455 3RD STREET
TREMPLEAU, WI 54661

Telephone: (608) 534 - 6434**Fax Number:** (608) 534 - 6280**E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

JOAN KOELBL
TOM SCHERR
ROBERT STELLPFLUG
MILTON UHL
NANCY WAGNER
DAVE WARAXA
KURT WOOD

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: 

IDENTIFICATION AND OWNERSHIP

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	894,798	876,749	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	733,994	770,900	2
Depreciation Expense (403)	81,004	75,478	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	47,914	50,899	5
Total Operating Expenses	862,912	897,277	
Net Operating Income	31,886	(20,528)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	31,886	(20,528)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	3,169	7,357	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,169	7,357	
Total Income	35,055	(13,171)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	35,055	(13,171)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	343	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	343	
Net Income	35,055	(13,514)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,064,438	1,077,952	20
Balance Transferred from Income (433)	35,055	(13,514)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,099,493	1,064,438	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	3,169	5
Total (Acct. 419):	3,169	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	139,852	754,946	0	0	894,798	1
Less: interdepartmental sales	0	7,255	0	0	7,255	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	242	988			1,230	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE						0 6
Revenues subject to Wisconsin Remainder Assessment	139,610	746,703	0	0	886,313	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	36,854		36,854	1
Electric operating expenses	64,370		64,370	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts	6,626		6,626	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	107,850	0	107,850	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,510,631	2,411,395	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	961,613	885,055	2
Net Utility Plant	1,549,018	1,526,340	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	12,685	22,798	6
Special Funds (125)	0	0	7
Total Other Property and Investments	12,685	22,798	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	299,996	189,013	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	100,740	92,782	11
Other Accounts Receivable (143)	5,836	37,659	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	6,754	3,621	14
Materials and Supplies (150)	36,258	46,358	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	449,584	369,433	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,011,287	1,918,571	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	272,047	272,047	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,099,493	1,064,438	23
Total Proprietary Capital	1,371,540	1,336,485	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	51,525	46,524	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	3,786	2,636	30
Taxes Accrued (236)	35,958	34,637	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	35,128	23,118	33
Total Current and Accrued Liabilities	126,397	106,915	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	513,350	475,171	41
Total Liabilities and Other Credits	2,011,287	1,918,571	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	1,168,080	0	0	1,342,551	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	1,168,080	0	0	1,342,551	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	344,804	0	0	616,809	10
Total Accumulated Provision	344,804	0	0	616,809	
Net Utility Plant	823,276	0	0	725,742	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	323,396	561,659			885,055	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,257	57,747			81,004	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,776				1,776	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage		1,320			1,320	10
Other credits (specify):						11
					0	12
Total credits	25,033	59,067	0	0	84,100	13
Debits during year						14
Book cost of plant retired	3,625	1,521			5,146	15
Cost of removal		2,396			2,396	16
Other debits (specify):						17
					0	18
Total debits	3,625	3,917	0	0	7,542	19
Balance End of Year	344,804	616,809	0	0	961,613	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			35,474		35,474	45,574	2
Total Electric Utility					35,474	45,574	

Account	Total End of Year	Amount Prior Year	
Electric utility total	35,474	45,574	1
Water utility	784	784	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	36,258	46,358	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	272,047	1
Changes during year (explain):		
NONE		2
Balance end of year	272,047	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	34,637	1
Accruals:		
Charged water department expense	21,113	2
Charged electric department expense	26,801	3
Charged sewer department expense	383	4
Other (explain):		
NONE		5
Total Accruals and other credits	48,297	
Taxes paid during year:		
County, state and local taxes	34,637	6
Social Security taxes	7,759	7
PSC Remainder Assessment	909	8
Other (explain):		
GROSS RECEIPTS TAX	3,671	9
Total payments and other debits	46,976	
Balance end of year	35,958	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	302,641	172,530	0	0	0	475,171	1
Add credits during year:							
For Services	4,148	34,031				38,179	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	306,789	206,561	0	0	0	513,350	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	12,685	2
Total (Acct. 124):	12,685	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,433	5
Electric	89,307	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	100,740	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
PRIMARY SERVICE EXTENSION	5,601	11
MISCELLANEOUS RECEIVABLE	235	12
Total (Acct. 143):	5,836	
Receivables from Municipality (145):		
DUE FROM TRUST AND AGENCY FOR TAX ROLL ITEMS	6,754	13
Total (Acct. 145):	6,754	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	18
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,165,996	1,295,017	0	0	2,461,013	1
Materials and Supplies	784	40,524	0	0	41,308	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	334,100	589,234	0	0	923,334	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	304,715	189,545	0	0	494,260	6
Other (specify):						
NONE					0	7
Average Net Rate Base	527,965	556,762	0	0	1,084,727	
Net Operating Income	12,193	19,693	0	0	31,886	8
Net Operating Income as a percent of						
Average Net Rate Base	2.31%	3.54%	N/A	N/A	2.94%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	272,047	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,081,965	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	1,354,012	
Net Income		
Net Income	35,055	5
Percent Return on Proprietary Capital	2.59%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

The Village of Trempealeau applied to the PSC for a rate increase for both the electric and water utilities during 2002.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Trempealeau
Trempealeau, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Trempealeau Municipal Electric and Water Utilities, an enterprise fund of the Village of Trempealeau as of December 31, 2002 and 2001, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin
February 5, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

April 4, 2003

Mr. Scott Heinig, Village Administrator
Trempealeau Municipal Electric and Water Utility
24455 3rd Street
Trempealeau, WI 54661-0247

2002 Analytical Review DWCCA-5940-ELE

Dear Mr. Heinig:

The Public Service Commission has completed their analytical review of your 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

A revised schedule of depreciation rates to be effective January 1, 2002, was certified for use by your utility in the order dated June 17, 2002, in docket 5940-WR-101. Based upon plant investment balances in the 2002 annual report, these revised rates were not used during 2002. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2003.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2002 analytical review letters\5940
Trempealeau.doc

Enclosure

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	137,735	1
Total Sales of Water	137,735	
Other Operating Revenues		
Forfeited Discounts (470)	282	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	1,835	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	2,117	
Total Operating Revenues	139,852	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	160	8
Pumping Expenses (620-625)	24,110	9
Water Treatment Expenses (630-635)	1,547	10
Transmission and Distribution Expenses (640-655)	1,228	11
Customer Accounts Expenses (901-904)	25,612	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	30,632	14
Total Operation and Maintenance Expenses	83,289	
Other Operating Expenses		
Depreciation Expense (403)	23,257	15
Amortization Expense (404-407)		16
Taxes (408)	21,113	17
Total Other Operating Expenses	44,370	
Total Operating Expenses	127,659	
NET OPERATING INCOME	12,193	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	641	32,777	84,394	4
Commercial	44	4,115	11,726	5
Industrial				6
Total Metered Sales to General Customers (461)	685	36,892	96,120	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		40,313	8
Other Sales to Public Authorities (464)	11	2,798	1,302	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	697	39,690	137,735	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	40,313	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	40,313	
Forfeited Discounts (470):		
Customer late payment charges	282	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	282	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,835	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	1,835	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)	160	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	160	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	7,255	7
Operation Supplies and Expenses (623)	3,532	8
Maintenance of Pumping Plant (625)	13,323	9
Total Pumping Expenses	24,110	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)		11
Operation Supplies and Expenses (632)	1,547	12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	1,547	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	1,228	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16
Maintenance of Mains (651)		17
Maintenance of Services (652)		18
Maintenance of Meters (653)		19
Maintenance of Hydrants (654)		20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	1,228	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,227	22
Accounting and Collecting Labor (902)	22,749	23
Supplies and Expenses (903)	394	24
Uncollectible Accounts (904)	242	25
Total Customer Accounts Expenses	25,612	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	2,151	27
Office Supplies and Expenses (921)	1,012	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	7,098	30
Property Insurance (924)	755	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	10,449	33
Regulatory Commission Expenses (928)	7,641	34
Miscellaneous General Expenses (930)	1,009	35
Transportation Expenses (933)	517	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	30,632	
Total Operation and Maintenance Expenses	83,289	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		18,449	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		383	2
Net property tax equivalent		18,066	
Social Security		2,920	3
PSC Remainder Assessment		127	4
Other (specify): NONE			5
Total tax expense		21,113	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195411				3
County tax rate	mills		6.140814				4
Local tax rate	mills		4.490366				5
School tax rate	mills		7.086463				6
Voc. school tax rate	mills		2.360816				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.273870				10
Less: state credit	mills		1.029454				11
Net tax rate	mills		19.244416				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.490366				14
Combined School Tax Rate	mills		9.447279				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.937645				17
Total Tax Rate	mills		20.273870				18
Ratio of Local and School Tax to Total	dec.		0.687468				19
Total tax net of state credit	mills		19.244416				20
Net Local and School Tax Rate	mills		13.229928				21
Utility Plant, Jan. 1	\$	1,163,911	1,163,911				22
Materials & Supplies	\$	784	784				23
Subtotal	\$	1,164,695	1,164,695				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,164,695	1,164,695				26
Assessment Ratio	dec.		1.023484				27
Assessed Value	\$	1,192,047	1,192,047				28
Net Local & School Rate	mills		13.229928				29
Tax Equiv. Computed for Current Year	\$	15,771	15,771				30
Tax Equivalent per 1994 PSC Report	\$	18,449					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	18,449					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,391		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	39,148		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	41,539	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	106,057		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	76,437	648	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	182,494	648	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,275		23
Total Water Treatment Plant	7,275	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	429		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,391	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			39,148	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	41,539	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			106,057	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,085	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	183,142	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,275	23
Total Water Treatment Plant	0	0	7,275	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			429	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	131,518		26
Transmission and Distribution Mains (343)	524,639		27
Fire Mains (344)	0		28
Services (345)	114,818	4,148	29
Meters (346)	64,562	2,997	30
Hydrants (348)	82,919		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	918,885	7,145	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	399		35
Computer Equipment (391.1)	4,158		36
Transportation Equipment (392)	3,838		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	5,324		44
Other Tangible Property (399)	0		45
Total General Plant	13,719	0	
Total utility plant in service directly assignable	1,163,912	7,793	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,163,912	7,793	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			131,518 26
Transmission and Distribution Mains (343)			524,639 27
Fire Mains (344)			0 28
Services (345)	2,323		116,643 29
Meters (346)	1,302		66,257 30
Hydrants (348)			82,919 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,625	0	922,405
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			399 35
Computer Equipment (391.1)			4,158 36
Transportation Equipment (392)			3,838 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			5,324 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	13,719
Total utility plant in service directly assignable	3,625	0	1,168,080
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,625	0	1,168,080

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,941	2,941	1
February			2,579	2,579	2
March			3,023	3,023	3
April			3,101	3,101	4
May			4,725	4,725	5
June			4,989	4,989	6
July			7,406	7,406	7
August			4,992	4,992	8
September			3,753	3,753	9
October			3,228	3,228	10
November			2,933	2,933	11
December			3,124	3,124	12
Total annual pumpage	0	0	46,794	46,794	
Less: Water sold				39,690	13
Volume pumped but not sold				7,104	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				924	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				31	18
Total volume not sold but accounted for				955	19
Volume pumped but unaccounted for				6,149	20
Percent of water lost				13%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				466	23
Date of maximum: 7/15/2002					24
Cause of maximum:					25
The Village completely drained and cleaned the reservoir.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7	26
Date of minimum: 2/23/2002					27
Total KWH used for pumping for the year				117,930	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#2	126	10	216,000	Yes	1
WELL	#3	150	12	561,600	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#2	#3		1
Location	WELL #2	WELL #3		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	ORTHING MCGRAW EDISON	PYRON JACKSON		5
Year Installed	1952	1982		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	360	390		8
Pump Motor or Standby Engine Mfr	NEWMAN	US		10
Year Installed	1974	1964		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1985		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	204		10
			11
Total capacity in gallons (actual)	300,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7800		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	2.000	220	0	0	0	220
M	D	4.000	413	0	0	0	413
M	D	6.000	46,156	0	0	0	46,156
P	D	6.000	4,245	0	0	0	4,245
M	D	8.000	4,589	0	0	0	4,589
Total Within Municipality			55,623	0	0	0	55,623
Total Utility			55,623	0	0	0	55,623

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	492	24	14	156	658		1
M	1.000	56	0	0	(34)	22		2
M	1.250	2	0	0	0	2		3
M	1.500	3	0	0	7	10		4
M	2.000	4	0	0	6	10		5
M	3.000	1	1	0	(1)	1		6
Total Utility		558	25	14	134	703	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	718	24	14	(70)	658	0	1
1.000	20	0	0	2	22	0	2
1.250	2	0	0	0	2	0	3
1.500	9	0	0	1	10	0	4
2.000	6	0	0	4	10	0	5
3.000	1	1	0	(1)	1	0	6
4.000	1	0	0	0	1	0	7
6.000	1	0	0	0	1	0	8
Total:	758	25	14	(64)	705	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	630	26	0	1	0	1	658	1
1.000	7	10	0	2	0	3	22	2
1.250	0	1	0	1	0	0	2	3
1.500	0	4	0	4	0	2	10	4
2.000	4	3	0	3	0	0	10	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	0	0	1	0	1	7
6.000	0	0	0	0	1	0	1	8
Total:	641	44	0	12	2	6	705	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	88				88	2
Total Fire Hydrants	88	0	0	0	88	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	33
Number of distribution system valves end of year:	106
Number of distribution valves operated during year:	62

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Accounting and Collecting Labor (902) has increased from the prior year due to a modification in the allocation of the administrator's salary.

The water utility completed a water rate increase study and the costs related to that study are recorded in the Regulatory Commission Expense Account (928).

Water Services (Page W-16)

Due to correspondence with the PSC from the Village's 2001 Analytical Review, the Village reviewed the number of services it had according to the utility's records, and adjusted the number in the PSC report to agree with those records.

All services added were financed by property owners.

Meters (Page W-17)

The Village of Trempealeau has four residential meters which are 2 inches in size. Three of these are irrigation meters. The other meter is for an apartment building.

Due to correspondence with the PSC from the Village's 2001 Analytical Review, the Village reviewed the number of meters it had according to the utility's records, and adjusted the number in the PSC report to agree with those records.

No meters were tested during 2002. The Village is working to replace with touchpad meters.

Hydrants and Distribution System Valves (Page W-18)

Less than half of the hydrants were operated during the year because more than half were operated last year. The Village is still operating each hydrant at least every two years.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	747,298	1
Total Sales of Electricity	747,298	
Other Operating Revenues		
Forfeited Discounts (450)	2,003	2
Miscellaneous Service Revenues (451)	0	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	0	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	5,645	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	7,648	
Total Operating Revenues	754,946	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	531,149	9
Transmission Expenses (550-553)	13,318	10
Distribution Expenses (560-576)	17,860	11
Customer Accounts Expenses (901-904)	38,978	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	49,400	14
Total Operation and Maintenance Expenses	650,705	
Other Expenses		
Depreciation Expense (403)	57,747	15
Amortization Expense (404-407)		16
Taxes (408)	26,801	17
Total Other Expenses	84,548	
Total Operating Expenses	735,253	
NET OPERATING INCOME	19,693	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,003	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,003	
Miscellaneous Service Revenues (451):		
NONE		3
Total Miscellaneous Service Revenues (451)	0	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
MISCELLANEOUS BILLINGS TO CUSTOMERS	3,496	7
CONNECTION REVENUE FROM THE CABLE COMPANY	2,149	8
Total Other Electric Revenues (456)	5,645	
Amortization of Construction Grants (457):		
NONE		9
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	531,149	15
Other Expenses (546)		16
Total Other Power Supply Expenses	531,149	
Total Power Production Expenses	531,149	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)	13,318	17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	13,318	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)		21
Line and Station Supplies and Expenses (562)	1,868	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)	672	25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	3,115	27
Maintenance of Lines (572)	10,921	28
Maintenance of Line Transformers (573)	505	29
Maintenance of Street Lighting and Signal Systems (574)	520	30
Maintenance of Meters (575)	259	31
Maintenance of Miscellaneous Distribution Plant (576)		32
Total Distribution Expenses	17,860	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,638	33
Accounting and Collecting Labor (902)	32,001	34
Supplies and Expenses (903)	2,351	35
Uncollectible Accounts (904)	988	36
Total Customer Accounts Expenses	38,978	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	3,445	38
Office Supplies and Expenses (921)	3,179	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	9,878	41
Property Insurance (924)	1,964	42
Injuries and Damages (925)		43
Employee Pensions and Benefits (926)	17,709	44
Regulatory Commission Expenses (928)	7,288	45
Miscellaneous General Expenses (930)	2,721	46
Transportation Expenses (933)	1,616	47
Maintenance of General Plant (935)	1,600	48
Total Administrative and General Expenses	49,400	
Total Operation and Maintenance Expenses	650,705	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		17,509	1
Social Security		4,839	2
Wisconsin Gross Receipts Tax		3,671	3
PSC Remainder Assessment		782	4
Other (specify): NONE			5
Total tax expense		26,801	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195411				3
County tax rate	mills		6.140814				4
Local tax rate	mills		4.490366				5
School tax rate	mills		7.086463				6
Voc. school tax rate	mills		2.360816				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.273870				10
Less: state credit	mills		1.029454				11
Net tax rate	mills		19.244416				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.490366				14
Combined School Tax Rate	mills		9.447279				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.937645				17
Total Tax Rate	mills		20.273870				18
Ratio of Local and School Tax to Total	dec.		0.687468				19
Total tax net of state credit	mills		19.244416				20
Net Local and School Tax Rate	mills		13.229928				21
Utility Plant, Jan. 1	\$	1,247,484	1,247,484				22
Materials & Supplies	\$	45,574	45,574				23
Subtotal	\$	1,293,058	1,293,058				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,293,058	1,293,058				26
Assessment Ratio	dec.		1.023484				27
Assessed Value	\$	1,323,424	1,323,424				28
Net Local & School Rate	mills		13.229928				29
Tax Equiv. Computed for Current Year	\$	17,509	17,509				30
Tax Equivalent per 1994 PSC Report	\$	12,873					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	17,509					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	494		34
Structures and Improvements (361)	0		35
Station Equipment (362)	67,863		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	96,954	4,418	38
Overhead Conductors and Devices (365)	314,174	4,386	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	166,271	10,994	41
Line Transformers (368)	181,482	24,990	42
Services (369)	129,354	34,900	43
Meters (370)	57,677	2,663	44
Installations on Customers' Premises (371)	571		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	68,540	110	47
Total Distribution Plant	1,083,380	82,461	
GENERAL PLANT			
Land and Land Rights (389)	204		48
Structures and Improvements (390)	30,939	14,128	49
Office Furniture and Equipment (391)	1,647		50
Computer Equipment (391.1)	10,064		51
Transportation Equipment (392)	88,492		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			494 34
Structures and Improvements (361)			0 35
Station Equipment (362)			67,863 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			101,372 38
Overhead Conductors and Devices (365)			318,560 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			177,265 41
Line Transformers (368)	1,245		205,227 42
Services (369)			164,254 43
Meters (370)	276		60,064 44
Installations on Customers' Premises (371)			571 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			68,650 47
Total Distribution Plant	1,521	0	1,164,320
GENERAL PLANT			
Land and Land Rights (389)			204 48
Structures and Improvements (390)			45,067 49
Office Furniture and Equipment (391)			1,647 50
Computer Equipment (391.1)			10,064 51
Transportation Equipment (392)			88,492 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	32,757		58
Other Tangible Property (399)	0		59
Total General Plant	164,103	14,128	
Total utility plant in service directly assignable	1,247,483	96,589	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,247,483	 96,589	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			32,757 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	178,231
Total utility plant in service directly assignable	1,521	0	1,342,551
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,521	0	1,342,551

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
Primary Distribution System Voltage(s) -- Urban		
2.4/4.16 kV (4kV)		12.34
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Primary Distribution System Voltage(s) -- Rural		
2.4/4.16 kV (4kV)	0.34	15.50
7.2/12.5 kV (12kV)		
14.4/24.9 kV (25kV)		
Other:		
NONE		
Transmission System		
34.5 kV		
69 kV		
115 kV		
138 kV		
Other:		
NONE		

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	4	2
Nonfarm Customers		3
Total	4	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm	14	11
Nonfarm	217	12
Total	231	13
Total customers on rural lines at end of year	231	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	2,298	Monday	12/31/2001	17:30	1,134
February	02	1,966	Monday	02/04/2002	18:45	966
March	03	1,989	Tuesday	03/05/2002	18:30	983
April	04	1,924	Monday	04/01/2002	19:15	917
May	05	1,666	Tuesday	05/28/2002	20:15	920
June	06	2,949	Tuesday	06/25/2002	18:15	1,050
July	07	3,408	Monday	07/01/2002	18:30	1,475
August	08	3,160	Tuesday	07/30/2002	17:30	1,252
September	09	3,176	Monday	09/09/2002	16:15	1,104
October	10	1,922	Monday	09/30/2002	20:15	954
November	11	2,015	Monday	11/18/2002	18:15	1,002
December	12	2,279	Monday	12/16/2002	18:15	1,360
Total		28,752				13,117

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	XCEL ENERGY

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		13,117	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		13,117	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		12,251	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		12,251	24
Energy Losses:			
Transmission Losses (if applicable)			26
Distribution Losses		866	27
Total Energy Losses		866	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		6.6021%	29
Total Disposition of Energy		13,117	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	925	7,242	1
Total Sales for Residential Sales		925	7,242	
Commercial & Industrial				
LARGE POWER SERVICE	CP-1	8	2,512	2
GENERAL SERVICE	GS-1	152	2,363	3
Total Sales for Commercial & Industrial		160	4,875	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	3	134	4
Total Sales for Public Street & Highway Lighting		3	134	
Sales for Resale				
NONE				5
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,088	12,251	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		444,921	(5,267)	439,654	1
0	0	444,921	(5,267)	439,654	
8,973	10,316	145,277	(2,887)	142,390	2
		145,331	(205)	145,126	3
8,973	10,316	290,608	(3,092)	287,516	
		20,457	(329)	20,128	4
0	0	20,457	(329)	20,128	
				0	5
0	0	0	0	0	
8,973	10,316	755,986	(8,688)	747,298	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars	(b)	(c)	
(a)			
Name of Vendor	XCEL ENERGY		1
Point of Delivery	Substation		2
Type of Power Purchased (firm, dump, etc.)	Firm		3
Voltage at Which Delivered			4
Point of Metering	Substation		5
Total of 12 Monthly Maximum Demands -- kW	28,752		6
Average load factor	62.4948%		7
Total Cost of Purchased Power	528,631		8
Average cost per kWh	0.0403		9
On-Peak Hours (if applicable)	2880		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	412	722	12
February	391	575	13
March	389	594	14
April	359	558	15
May	334	585	16
June	444	606	17
July	590	885	18
August	481	771	19
September	448	656	20
October	400	554	21
November	418	584	22
December	514	847	23
Total kWh (000)	5,180	7,937	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators					Total		Total
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity		Maximum Continuous Plant Capacity (kW) (q)
					kW (n)	kVA (o)	
						Total Rated Plant Capacity (kW) (p)	

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	11th St				1
Voltage--High Side	7,200				2
Voltage--Low Side	2,400				3
Num. Main Transformers in Operation	1				4
Capacity of Transformers in kVA	3,750				5
Number of Spare Transformers on Hand					6
15-Minute Maximum Demand in kW	3,408				7
Dt and Hr of Such Maximum Demand	07/01/2002				8
	18:00				9
Kwh Output					10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					16
Voltage--High Side					17
Voltage--Low Side					18
Num. of Main Transformers in Operation					19
Capacity of Transformers in kVA					20
Number of Spare Transformers on Hand					21
15-Minute Maximum Demand in kW					22
Dt and Hr of Such Maximum Demand					23
					24
Kwh Output					25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					31
Voltage--High Side					32
Voltage--Low Side					33
Num. of Main Transformers in Operation					34
Capacity of Transformers in kVA					35
Number of Spare Transformers on Hand					36
15-Minute Maximum Demand in kW					37
Dt and Hr of Such Maximum Demand					38
					39
Kwh Output					40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,242	437	12,631	1
Acquired during year	4	17	2,275	2
Total	1,246	454	14,906	3
Retired during year	6	3	125	4
Sales, transfers or adjustments increase (decrease)	23	(7)		5
Number end of year	1,263	444	14,781	6
Number end of year accounted for as follows:				7
In customers' use	1,088	403	12,970	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	175	41	1,811	12
Total end of year	1,263	444	14,781	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Total		0	0	
Ornamental				
Sodium Vapor	175	22	14,080	2
Total		22	14,080	
Other				
Mercury Vapor	150	31	25,200	3
NONE				4
Sodium Vapor	100	124	95,380	5
Total		155	120,580	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Maintenance of lines (Account 572) decreased dramatically from the prior year. In 2001 the Village had to do a lot of tree trimming in order to perform maintenance on the lines. Those tree trimming expenses were included in Account 572 in 2001. The amount in this account in 2002 is comparable to the 2000 amount.

Maintenance of line transformers (Account 573) was higher than normal in 2001 because the Village paid to dispose of transformers and that cost was included in Account 573. The amount in this account in 2002 is comparable to the 2000 amount.

Accounting and Collecting Labor (Account 902) is up from the prior year because of a modification in the allocation of the administrator's salary.

The electric utility completed an electric rate increase study during the year. The costs related to that study are included in the Regulatory Commission Expense Account. (Account 928)
